

10:56 PM

13 Messages



367

Quit Claim Deed for Wa...

**From:** "Jamie S. Kilberg"<jamie@kauffmankilberg.com>**Date:** Wednesday, July 21, 2021 at 3:43 PM**To:** Sean Glinka <SGlinka@portlaw.com>**Cc:** Nick Henderson <nhenderson@portlaw.com>**Subject:** Re: Quit Claim Deed for Washougal Property

Sean,

See attached.

Just to clarify, as perhaps you are unaware, Mr. Zamani had nothing to do with the 2016 excise tax affidavit. That is not his signature. Indeed, he was quite surprised to learn recently from the Treasurer's office that the grantee's signature was needed, because he never signed anything in 2016. Mr. Zamani never tried to classify the original transaction as a gift. Until yesterday, he didn't even know what a WAC code was. Your client forged that signature and filed that document on her own, and claimed it herself as a gift.

JAMIE S. KILBERG

KAUFFMAN KILBERG LLC | 1050 SW Sixth

Avenue, Suite 1414 | Portland, OR 97204

Tel: 503.224.2595 | Direct: 503.224.2846 | Fax:
503.224.3203jamie@kauffmankilberg.com |www.kauffmankilberg.com

EXHIBIT

PAGE

2

OF

11



10:56 PM
13 Messages

367

Quit Claim Deed for Wa...

**From:** Sean Glinka <SGlinka@portlaw.com>**Date:** Wednesday, July 21, 2021 at 9:32 AM**To:** "Jamie S. Kilberg"<jamie@kauffmankilberg.com>**Cc:** Nick Henderson <nhenderson@portlaw.com>**Subject:** RE: Quit Claim Deed for Washougal Property

Jamie,

Please copy Nick Henderson on any further correspondence as we requested on June 17.

The rescission of sale exemption under WAC 458-61A-209 or exiting title under WAC 458-61A-215 are the most apt exemptions.

The transaction is not a gift and WAC 458-61A-201 does not apply. Mr. Zamani's attempt to classify the initial transfer as a gift resulted in an audit by the Washington Department of Revenue. See Attached Documents.

Please review the excise tax form and provide us with the information needed from Mr. Zamani. We will prepare the form and send it to our client for execution. When it is returned, we will forward it to you for filing.

Thank you,

Sean

EXHIBIT 2
PAGE 2 OF 11



13 Messages



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Quit Claim Deed for Wa...

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EXHIBIT

2

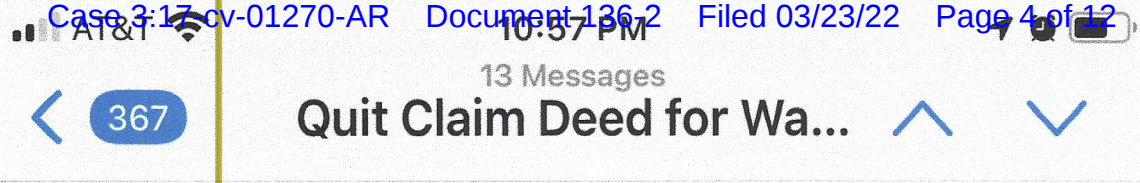
PAGE

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OF

11



**Jamie Kilberg**

To: Ali Zamani >

7/21/21



Well, now we know how your "signature" got on the original excise tax document.

In his email below, Sean tries to accuse you of selecting a WAC code (gift) that resulted in her getting audited. And in support of that accusation, he attached the original excise tax affidavit, which is the first time I've seen it (and I imagine you, too). I am attaching it for you.

It is so obviously her handwriting. Obviously not your signature. And look at the "6-14-16" date that appears three times on the document (once at the WAC code section and twice in the signature blocks). They're identical; she obviously got herself audited. And forged your signature.

Bottom line is that I have given him the correct information for the document and he will get Torres to sign it and then get it back to us.

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EXHIBIT

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10:58 PM
13 Messages

Quit Claim Deed for Wa...

From: Sean Glinka <SGlinka@portlaw.com>

Date: Wednesday, July 21, 2021 at 9:32 AM

To: "Jamie S. Kilberg"

<jamie@kauffmankilberg.com>

Cc: Nick Henderson <nhenderson@portlaw.com>

Subject: RE: Quit Claim Deed for Washougal Property

Jamie,

Please copy Nick Henderson on any further correspondence as we requested on June 17.

The rescission of sale exemption under WAC 458-61A-209 or exiting title under WAC 458-61A-215 are the most apt exemptions.

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Please review the excise tax form and provide us with the information needed from Mr. Zamani. We will prepare the form and send it to our client for execution. When it is returned, we will forward it to you for filing.

Thank you,

Sean

EXHIBIT 2

PAGE 5 OF 11





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13 Messages

Quit Claim Deed for Wa...

**From:** Jamie Kilberg[\[mailto:jamie@kauffmankilberg.com\]](mailto:jamie@kauffmankilberg.com)**Sent:** Tuesday, July 20, 2021 5:08 PM**To:** Sean Glinka <SGlinka@portlaw.com>**Subject:** Quit Claim Deed for Washougal Property

Sean,

As you know, I have been working with Mr. Zamani in my capacity as his criminal defense attorney to get the quit claim deed he previously executed in June (and re-executed in early July) recorded in Clark County. To fully resolve this, it seems, we need information from you and your client.

While the county rejected his first attempt for a variety of reasons, the real hang up has related to the excise tax affidavit. (The issue with the margins does not prevent a deed from being recorded, it just means he has to pay an extra \$50 for a non-standard recording.) He has been back four different times in an attempt to get the documents properly recorded. He gets different advice each time. His most recent attempt resulted in a person from the Treasurer's office highlighting each of the issues that needed to be addressed, and we believe they now have been, except one.

The [form](#) requires the grantor to identify the Washington Administrative Code provision that exempts the transaction from taxation. Along with the **EXHIBIT** 12 WAC number, a reason has to be given on the form. **PAGE** 6 **OF** 11
The relevant Chapter of the WAC is [458-61A](#).



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Quit Claim Deed for Wa...



exempt the transaction from taxation. Along with the WAC number, a reason has to be given on the form. The relevant Chapter of the WAC is [458-61A](#). Sections 201 - 219 list the possible exemptions. My review suggests that the proper exemption is one of the following three:

- [458-61A-201](#): Gift. This applies to a "transfer for which there is no consideration given in return for granting an interest in the property." That seems to be the case here in the sense that the grantee is not giving any consideration to the grantor. On the other hand, Mr. Zamani is doing this as part of his resolution of the criminal matter and, in that sense, is getting some consideration for it, even if not from the grantee.

Note: If it is properly identified as a "gift," WAC 458-61A-201(5) requires a "supplemental statement approved by the department" that "attest[s] to the existence or absence of underlying debt on the property, whether the grantee has or will in the future make any payments on the debt, and whether a refinance of debt has occurred or is planned to occur." That statement "must be signed by both the grantor and the grantee."

- [458-61A-209](#): Rescission of sale. This one is self-explanatory. I could see an argument that because this is attempting to rescind the prior deed, this section applies, even though there has been no "sale" per se. No additional

EXHIBIT

2

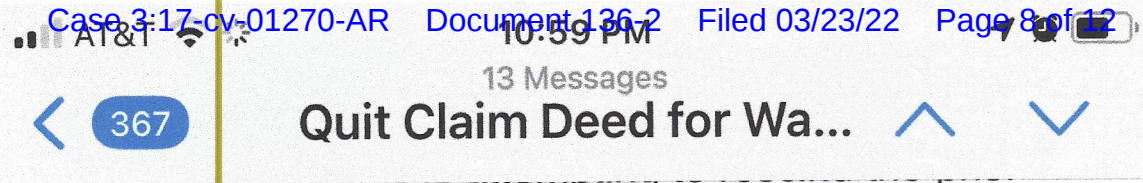
PAGE

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deed, this section applies, even though there has been no "sale" per se. No additional documentation appears to be necessary, but this is the most tenuous one.

- 458-61A-215: Clearing title. This applies to "quitclaim deeds given for the sole purpose of clearing title if no consideration passes otherwise." "Clearing title" is not specifically defined, though the examples in the code provision seem to suggest it applies when multiple people are on a title and one or more is being removed, or when there is some potential confusion and it is done to remove an individual's "presumptive interest." I can see an argument that this would be the proper exemption.

Note: If it is properly identified as a transaction for "clearing title," WAC 458-61A-215(3) requires "a narrative that explains the nature of the clearance of, or addition to title." The narrative "must be signed by both grantor and grantee, or agents of either, and attached to the real estate excise tax affidavit."

In addition, the County would not record/accept the excise tax affidavit because it was not signed by the grantee (i.e., Ms. Torres).

It seems things need to be done: (1) We need to agree on the proper tax exemption, the reason for which must be included on the form (2) if required

EXHIBIT 2
PAGE 8 OF 11



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13 Messages

< 367

Quit Claim Deed for Wa...

It seems things need to be done: (1) We need to agree on the proper tax exemption, the reason for which must be included on the form, (2) if required (i.e., gift or clearing title), the required document/statement must be drafted and signed by both Mr. Zamani and your client, and (3) your client needs to execute the document. Only then will the document be complete. Because it is in both the grantor's and grantee's interest to get the proper tax exemption, I seek your input on the proper WAC section to use.

The gift section does not seem appropriate to me, as it will subject Mr. Zamani to federal gift tax. And we will need to figure out how to get the documents signed by your client.

Please advise as to your thoughts on how to proceed.

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Department of Revenue Washington State		REAL ESTATE EXCISE TAX AFFIDAVIT CHAPTER 82.45 RCW - CHAPTER 45B-61A WAC		This form is your receipt when stamped by cashier.	
PLEASE TYPE OR PRINT					
THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED (See back of last page for instructions)					
<input type="checkbox"/> Check box if partial sale of property			<input type="checkbox"/> If multiple owners, list percentage of ownership next to name.		
SELLER GRANTOR	Name	Angela Sherryll	BUYER GRANTEE	Name	Adult Care Search, Inc.
	Mailing Address	379 W. Chestnut St.		Mailing Address	613 SW Elderbrook place
	City/State/Zip	Washougal WA 98671		City/State/Zip	Portland OR 97225
	Phone No. (including area code)	360 831 4473		Phone No. (including area code)	503 422 3071
<input type="checkbox"/> Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee			List all real and personal property tax parcel account numbers - check box if personal property		
Name			List assessed value(s)		
Angela Sherryll			122,996.036		
Mailing Address					
379 W. Chestnut St.					
City/State/Zip					
Washougal WA 98671					
Phone No. (including area code)					
360 831 4473					

EXHIBIT 2
PAGE 9 OF 11

10:59 PM

13 Messages

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Quit Claim Deed for Wa...

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PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED (See back of last page for instructions)					
<input type="checkbox"/> Check box if partial sale of property <input type="checkbox"/> If multiple owners, list percentage of ownership next to name.					
SELLER GRANTOR Name: <u>Angela Shergill</u> Mailing Address: <u>339 W. Chestnut St.</u> City/State/Zip: <u>Washougal WA 98671</u> Phone No. (including area code): <u>360 831 4473</u>		BUYER GRANTEE Name: <u>Adult Care Search, Inc.</u> Mailing Address: <u>613 SW Elderbrook place</u> City/State/Zip: <u>Portland OR 97225</u> Phone No. (including area code): <u>503 422 3071</u>			
Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee Name: <u>Angela Shergill</u> Mailing Address: <u>339 W. Chestnut St.</u> City/State/Zip: <u>Washougal WA 98671</u> Phone No. (including area code): <u>360 831 4473</u>		List all real and personal property tax parcel account numbers - check box if personal property <u>122996036</u> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> List assessed value(s) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			

EXHIBIT

2

PAGE

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PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC
This form is your receipt
when stamped by cashier.THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
(See back of last page for instructions)

<input type="checkbox"/> Check box if partial sale of property If multiple owners, list percentage of ownership next to name.	
SELLER GRANTOR Name <u>Angela Shergill</u> <u>779 W. Chestnut St.</u> Mailing Address City/State/Zip <u>Washougal WA 98671</u> Phone No. (including area code) <u>360 831 4477</u>	BUYER GRANTEE Name <u>Adult Care Search, Inc.</u> <u>613 SW Elderbrook place</u> Mailing Address City/State/Zip <u>Portland OR 97225</u> Phone No. (including area code) <u>503 422 3071</u>
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Street address of property: <u>779 W. Chestnut St. Washougal WA 98671</u> This property is located in <input type="checkbox"/> unincorporated _____ County OR within <input checked="" type="checkbox"/> city of <u>Washougal</u> <input type="checkbox"/> Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged. Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)	

COPY

Coda Ridge Estates Lot 18
Book 311 page 393 - Clark County Washington

Select Land Use Code(s): <u>11</u> enter any additional codes: (See back of last page for instructions) YES NO Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> <input type="checkbox"/> YES NO Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> <input type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? <input type="checkbox"/> <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE PRINT NAME _____	List all personal property (tangible and intangible) included in selling price. _____ _____ _____ If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201-B-2</u> Reason for exemption <u>gift without consideration</u> Type of Document <u>Quit claim</u> Date of Document <u>6-14-16</u> Gross Selling Price \$ <u>0</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ Excise Tax : State \$ _____ Local \$ _____ *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
---	---

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>Angela Shergill</u>	Signature of Grantee or Grantee's Agent <u>Ali Zaman</u>
Name (print) <u>Angela Shergill</u>	Name (print) <u>ALI ZAMANI</u>
Date & city of signing: <u>6-14-16 Vancouver WA</u>	Date & city of signing: <u>6-14-16</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (04/30/09)

 10.00
 White copy - Treasurer

 THIS SPACE - TREASURER'S USE ONLY
Shergill
 Yellow copy - Assessor
6/16/16
 Pink - Taxpayer

747481

EXHIBIT


PAGE 11 OF 11

Scanned with CamScanner

CERTIFICATE OF SERVICE

I CERTIFY THE FOREGOING Defendant's Adult Care Search and Ali Zamani's defendant Motion for Summary Judgment and Defendants Declaration, complete copies of the originals thereof on this 23th day of March, 2022 served the foregoing on to Plaintiffs attorney Mr. Nicholas J, Henderson to the address listed below by Fax and by US mail on to :

**Nicholas J Henderson
Motschenbacher & Blattner LLP
117 SW Taylor Street Suite 300
Portland OR 97204
Fax (503) 417-0528
nhenderson@portlandlaw.com**


**Ali zamani Personally
Ali Zamani for Adult Care Search
613 SW Elderbrook Pl
Portland Or 97225
503 422-3071**